Nova Scotia

ANNUAL REPORT

for the fiscal year
ending March 31, 1990

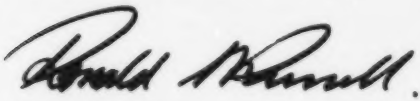
Liquor License Board

91-06563/

To His Honour
The Honourable Lloyd Crouse
Lieutenant Governor of Nova Scotia

May It Please Your Honour:

I have the honour to submit herewith the Annual Report and Financial Statements of the Nova Scotia Liquor License Board for the period from April 1, 1989, to March 31, 1990.



Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act

To the Honourable Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act
Province of Nova Scotia
Halifax, Nova Scotia

Sir:

I have the honour to submit on behalf of the Nova Scotia Liquor License Board the Annual Report and the Financial Statements for the period covering April 1, 1989, to March 31, 1990.

Margaret A.M. Shears
Chairman and
Chief Executive Officer

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INTRODUCTION

The Nova Scotia Liquor License Board is appointed by the Governor in Council and consists of three persons, one of whom is designated as the Chairman. The Chairman is also the Chief Executive Officer of the Board. The Board has the mandate to license premises for the sale of liquor on the premises, to hold public hearings in accordance with the Act and regulations, to monitor the sale of liquor in licensed premises through inspections, and to discipline licensees in accordance with the Act and regulations.

During the fiscal year April 1, 1989, to March 31, 1990, the Nova Scotia Liquor License Board was composed of a Chairman and two board members.

Chairman & Chief Executive Officer—Margaret A.M. Shears[1]
Board Member—C.D. Ritchie
Board Member—G.H. MacNeil

1. Margaret A.M. Shears was appointed Chairman & CEO effective January 1, 1990. C. William Singer was Chairman & CEO from April 1, 1989, to December 31, 1989.

LICENSE APPLICATIONS, PUBLIC HEARINGS, OTHER MATTERS

During the fiscal year April 1, 1989, to March 31, 1990, the following number of license applications were heard by the Board:

CATEGORY	Granted	Denied	Issued	Reserved
Eating Estab.	83*	0	70	0
Lounges	28	0	16	0
Beverage Rooms	5	1	3	0
Clubs	9	0	8	0
Cabarets	0	0	0	0
Special Premises	22	0	22	0
Catering	2	0	2	0
Military	0	0	0	0
TOTAL	149	1	121†	0

* Of the 83 Eating Establishment Liquor Licenses granted, 7 were heard at public hearings.
† The number of licenses issued includes licenses granted in the previous fiscal year but not issued until the 1989-90 fiscal year.

The Board met on 55 days, and held 50 public hearings at the following locations, pursuant to the provisions of the Liquor Control Act.

Amherst
Annapolis Royal
Arichat
Boisdale
Coldbrook
Dartmouth
Dingwall
Dominion
Dayton
Glace Bay
Heatherton
Inverness
Kentville
Lunenburg
Lower Sackville
Mount Uniacke
Merigomish
New Minas
Pictou
Salmon River
St. Peter's
Sydney
Upper Musquodoboit
Wilmot
Yarmouth

The Board heard 292 other matters at non-public hearings, including Eating Establishment Liquor License applications not requiring public hearings, upgradings, designations of licensing areas, rendering decisions which were previously reserved, disciplinary hearings, and transfer hearings.

ESTIMATED CONSTRUCTION VALUE OF LICENSED PREMISES

The estimated construction value of new licensed premises obtained from the submissions of applicants was $11,381,028. This figure does not include hotels or motels.

INSPECTION SERVICES AND DISCIPLINARY HEARINGS

During the year, the Inspection Services Department made 26,678 routine inspections on licensed establishments. Also, the Director of Inspection Services issued 18 formal letters of warning.

During the same period, the Board met 12 times to hear disciplinary matters. The action taken by the Board included official warnings, ongoing conditions on the operation of the premises, and suspension of licensing privileges.

SPECIAL OCCASION LICENSES AND BEER GARDEN LICENSES

During the fiscal year April 1, 1989, to March 31, 1990, the Board issued the following number of special occasion licenses and beer garden licenses.

Special Occasion Licenses		Beer Garden Licenses
Class I	1202	56
Class II	5119	
Class III	2785	
TOTAL	9106	56

LICENSEE PURCHASES

The total amount of liquor purchased by licensees during the fiscal year is reported by the Nova Scotia Liquor Commission in its annual report.

AUDITORS' REPORT

To the Honourable Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act
Province of Nova Scotia
Halifax, Nova Scotia

We have examined the balance sheet of The Nova Scotia Liquor License Board as at March 31, 1990 and the statement of income for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles as modified by the accounting policy note to the financial statements, applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

June 15, 1990
Peat Marwick Thorne
Chartered Accountants

THE NOVA SCOTIA LIQUOR LICENSE BOARD

BALANCE SHEET

	March 31 1990	March 31 1989
ASSETS		
CURRENT ASSETS		
Cash	$ 14,284	$ 3,297
Accounts receivable	83,567	87,610
Due from Nova Scotia Liquor Commission	19,934	23,222
Prepaid expenses	5,625	4,796
	$ 123,410	$ 118,925
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	53,493	17,210
Due to Nova Scotia Liquor Commission	375	417
	53,868	17,627
Deferred Revenue	3,300	–
DUE TO (FROM) MINISTER OF FINANCE		
Balance at beginning of year	101,298	(1,355)
Current year		
Net income	4,412,944	4,550,728
Remittances	(4,448,000)	(4,448,075)
	66,242	101,298
Balance at end of year	$ 123,410	$ 118,925

Approved: Margaret Ann Shears

Chairman of the Board and
Chief Executive Officer

THE NOVA SCOTIA LIQUOR LICENSE BOARD

STATEMENT OF INCOME

	Year Ended March 31	
	1990	1989
Revenue		
License fee	$ 6,598,610	$ 6,326,556
License sales	261,299	378,472
License application fees	34,300	31,650
License transfer fees	11,100	9,900
Interest	10,000	7,903
Miscellaneous revenue	2,507	2,513
	6,917,816	6,756,994
Administrative expenses	2,504,872	2,206,266
NET INCOME	$ 4,412,944	$ 4,550,728

THE NOVA SCOTIA LIQUOR LICENSE BOARD
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1990

General

The Nova Scotia Liquor License Board is regulated by the Liquor Control Act of Nova Scotia. The Board's revenue is derived from the sale and renewal of licenses throughout Nova Scotia as well as a license fee on all liquor purchased by licensees during the year from The Nova Scotia Liquor Commission.

Accounting Policy

These financial statements have been prepared in accordance with generally accepted accounting principles except that purchases of furniture, equipment and leasehold improvements are expensed in the year of acquisition.